

RAVIN GREENBERG PC

COUNSELLORS AT LAW

NATHAN RAVIN
HOWARD S. GREENBERG*
STEPHEN B. RAVIN**
BRUCE J. WISOTSKY***
LARRY LESNIK
MORRIS S. BAUER*
BRIAN L. BAKER*
SHERYLL S. TAHIRI****
CHAD B. FRIEDMAN

101 EISENHOWER PARKWAY
ROSELAND, NEW JERSEY 07068
(973) 226-1500
FACSIMILE:
(973) 226-6888

COUNSEL
ALLAN M. HARRIS*

- * MEMBER OF NJ & NY BAR
- ** MEMBER OF NJ & NY & FLA BAR
- *** MEMBER OF NJ & PA BAR
- **** MEMBER OF NJ & NY & MA BAR

E-MAIL: rgpc@ravinggreenberg.com
WEBSITE: www.ravinggreenberg.com

September 15, 2004

VIA CM/ECF

Honorable Morris Stern, U.S.B.J.
United States Bankruptcy Court
Martin Luther King Jr., Federal Building
50 Walnut Street
Newark, NJ 07101-1352

Re: Jazz Photo Corp.
Case No. 03-26565(MS)
Hearing Date: September 22, 2004 at 10:00 A.M.

Dear Judge Stern:

This letter is being forwarded to Your Honor to express the Official Committee of Unsecured Creditor's (the "Committee") position with respect to the motions filed by Fuji Photo Film Co. for (i) allowance of an administrative claim; (ii) a determination that the automatic stay is not applicable and to lift the injunction against proceeding or, alternatively, for relief from the automatic stay; and (iii) an order converting the Debtor's Chapter 11 case to a case under Chapter 7 of the Bankruptcy Code (collectively referred to as the "Motions").

After forwarding the members a copy of the public version of the Motions and the Debtor's responses to same, we held a lengthy conversation with Committee members to discuss not only the pleadings filed by all parties, but an update as to the operational and financial condition of the company and the status of litigation matters pending outside this proceeding. It should be noted that Polytech, by its Proxy, Leon Silvera, abstained from voting on the Motions in light of Fuji's expressed concern over whether Polytech, one of the Debtor's largest vendors, had a conflict. The remaining members unanimously opposed the Motions and request that same be denied.

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Honorable Morris Stern, U.S.B.J.
September 15, 2004

A copy of this letter is being e-mailed to all parties in interest.

Respectfully,

RAVIN GREENBERG PC

/s/ Sheryll S. Tahiri
Sheryll S. Tahiri

SST/cjt

cc: (via e-mail or regular mail)
Margaret Jurow, Esq.
Michael D. Sirota, Esq.
Stuart Komrower, Esq.
Jeffrey Kaplan, Esq.
Lawrence Rosenthal, Esq.
Bruce Buechler, Esq.
Elizabeth Singer, Esq.
Dennis J. O'Grady, Esq.
Rett Snotherly, Esq.
Frederick A. Nicoll, Esq.
James P. Horgan, CPA
Committee Members